

OSTER
Researching Services

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RECORDATION NO. 17511-J FILED

MAY 06 '02

11:48 AM

SURFACE TRANSPORTATION BOARD

May 6, 2002

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is
a Termination of Lease dated 4/29/02 between the following parties:

Lessor: Helm Financial Corporation
One Embarcadero Center
San Francisco, CA 94111

Lessee: Wheeling and Lake Erie Railway
100 E. First Street
Brewster, OH 44613

Equipment: 200, Railcars
(Attached)

Please record this agreement as a secondary document to STB
Recordation #17511. The filing fee of \$30 is enclosed.

Summary: Termination of Lease dated 4/29/02 between Helm Financial
Corporation as Lessor and Wheeling and Lake Erie Railway as Lessee
including 200 railcars, secondary document to STB Recordation
#17511.

Sincerely,



Mary Ann Oster
Research Consultant

Attachment

200, Open-top Coal Hoppers
HELX 580000-581000 series

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of April 29, 2002, by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into Addendum 7 dated as of April 21, 1992 ("Addendum") to the Lease of Railroad Equipment dated as of July 1, 1991, as amended and supplemented ("Lease"), with **Wheeling and Lake Erie Railway Company**, a Pennsylvania corporation, with respect to the two hundred (200) railcars described in Annex A to the Addendum. The Addendum is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 17511-G filed on July 6, 1992.

The Addendum to the Lease was terminated on December 31 1992. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: 
Name: John F. Dains
Title: President

RECORDATION NO. 17511-5 FILED

MAY 06 '02

10:43 AM

SURFACE TRANSPORTATION BOARD

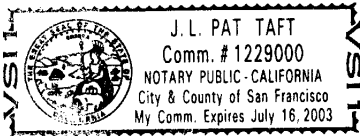
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On April 29, 2002, before me, J. L. Pat Taft, personally
appeared John F. Dains, President of **HELM FINANCIAL CORPORATION**,

 X personally known to me -OR-

 proved to me on the basis of satisfactory evidence

to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within
instrument and acknowledged to me that he/~~she~~/~~they~~ executed the same in
his/~~her~~/~~their~~ authorized capacity~~(ies)~~, and that by his/~~her~~/~~their~~
signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of
which the person~~(s)~~ acted, executed the instrument.



Witness my hand and official seal.

J. L. Pat Taft
SIGNATURE OF THE NOTARY

200, Open-top Coal Hoppers
HELX 580000-581000 series